

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF PUERTO RICO  
HATO REY (SAN JUAN) DIVISION

In Re:	§	
	§	
BERGERAC INVESTMENTS	§	Case No. 13-06796
CORPORATION	§	
	§	
Debtor	§	

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**CHAPTER 7 TRUSTEE'S FINAL ACCOUNT AND DISTRIBUTION  
REPORT CERTIFICATION THAT THE ESTATE HAS BEEN FULLY  
ADMINISTERED AND APPLICATION TO BE DISCHARGED (TDR)**

WIGBERTO LUGO-MENDER, TRUSTEE, chapter 7 trustee, submits this Final Account, Certification that the Estate has been Fully Administered and Application to be Discharged.

1) All funds on hand have been distributed in accordance with the Trustee's Final Report and, if applicable, any order of the Court modifying the Final Report. The case is fully administered and all assets and funds which have come under the trustee's control in this case have been properly accounted for as provided by law. The trustee hereby requests to be discharged from further duties as a trustee.

2) A summary of assets abandoned, assets exempt, total distributions to claimants, claims discharged without payment, and expenses of administration is provided below:

Assets Abandoned: 385,664.08  
(Without deducting any secured claims)

Assets Exempt: NA

Total Distributions to Claimants: 2,395,576.66

Claims Discharged

Without Payment: NA

Total Expenses of Administration: 908,477.52

3) Total gross receipts of \$3,304,054.18 (see **Exhibit 1**), minus funds paid to the debtor and third parties of \$0.00 (see **Exhibit 2**), yielded net receipts of \$3,304,054.18 from the liquidation of the property of the estate, which was distributed as follows:

	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
SECURED CLAIMS (from <b>Exhibit 3</b> )	\$657,196.85	\$0.00	\$0.00	\$0.00
PRIORITY CLAIMS: CHAPTER 7 ADMIN. FEES AND CHARGES (from <b>Exhibit 4</b> )	NA	908,477.52	908,477.52	908,477.52
PRIOR CHAPTER ADMIN. FEES AND CHARGES (from <b>Exhibit 5</b> )	NA	NA	NA	NA
PRIORITY UNSECURED CLAIMS (from <b>Exhibit 6</b> )	NA	6,026.08	6,026.08	6,026.08
GENERAL UNSECURED CLAIMS (from <b>Exhibit 7</b> )	10,488,000.00	9,650,605.15	6,767,105.15	2,389,550.58
<b>TOTAL DISBURSEMENTS</b>	<b>\$11,145,196.85</b>	<b>\$10,565,108.75</b>	<b>\$7,681,608.75</b>	<b>\$3,304,054.18</b>

4) This case was originally filed under chapter 7 on 08/21/2013. The case was pending for 84 months.

5) All estate bank statements, deposit slips, and canceled checks have been submitted to the United States Trustee.

6) An individual estate property record and report showing the final accounting of the assets of the estate is attached as **Exhibit 8**. The cash receipts and disbursements records for each estate bank account, showing the final accounting of the receipts and disbursements of estate funds is attached as **Exhibit 9**.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Dated: 07/03/2020 By: /s/WIGBERTO LUGO-MENDER, TRUSTEE  
Trustee

**STATEMENT:** This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

**EXHIBITS TO  
FINAL ACCOUNT**

**EXHIBIT 1 – GROSS RECEIPTS**

DESCRIPTION	UNIFORM TRAN. CODE <sup>1</sup>	\$ AMOUNT RECEIVED
Partner Share of Income on Neighborhood Revitalization Group LLC	1123-000	1,114,668.84
Financial accounts- Banco Santander XXXXXX73838	1129-000	61,059.86
STOCK- 100% Owner of Neighborhood Revitalization	1129-000	1,898,078.00
STOCK- AMERICAS UNITED BANK	1129-000	170,508.69
Income tax refund Neighborhood Revitalization	1224-000	202.52
Post-Petition Interest Deposits	1270-000	59,536.27
<b>TOTAL GROSS RECEIPTS</b>		<b>\$3,304,054.18</b>

<sup>1</sup>The Uniform Transaction Code is an accounting code assigned by the trustee for statistical reporting purposes.

**EXHIBIT 2 – FUNDS PAID TO DEBTOR & THIRD PARTIES**

PAYEE	DESCRIPTION	UNIFORM TRAN. CODE	\$ AMOUNT PAID
NA		NA	NA
<b>TOTAL FUNDS PAID TO DEBTOR &amp; THIRD PARTIES</b>			<b>\$NA</b>

**EXHIBIT 3 – SECURED CLAIMS**

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6D)	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
	FIFTH THIRD BANK 5050 Kingsley Dr., MD# 1MOC2G CINCINNATI, OH 45263		0.00	NA	NA	0.00
	FIFTH THIRD BANK BANKRUPTCY DEPARTMENT 5050 Kingsley Dr., MD# 1MOC2N CINCINNATI, OH 45263		657,196.85	NA	NA	0.00
	FIFTH THIRD BANK P.O. Box 598 AMELIA, OH 45102		0.00	NA	NA	0.00
<b>TOTAL SECURED CLAIMS</b>			<b>\$657,196.85</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**EXHIBIT 4 – CHAPTER 7 ADMINISTRATIVE FEES and CHARGES**

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
WIGBERTO LUGO-MENDER	2100-000	NA	122,371.63	122,371.63	122,371.63
WIGBERTO LUGO-MENDER	2200-000	NA	6,916.91	6,916.91	6,916.91
INTERNATIONAL SURETIES LTD	2300-000	NA	17,931.91	17,931.91	17,931.91
BANCO SANTANDER	2600-000	NA	10.00	10.00	10.00
BANCO SANTANDER DE PR	2600-000	NA	63.00	63.00	63.00

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
BANCO SANTANDER PR	2600-000	NA	23.00	23.00	23.00
BANCO SANTANDER DE PR	2600-002	NA	23.00	23.00	23.00
US DEPARTMENT OF TREASURY	2810-000	NA	471,451.89	471,451.89	471,451.89
NORTH CAROLINA DEP REVENUE	2820-000	NA	64,032.73	64,032.73	64,032.73
SECRETARIO DE HACIENDA	2820-000	NA	130,268.00	130,268.00	130,268.00
LUGO MENDER GROUP, LLC	3110-000	NA	43,880.00	43,880.00	43,880.00
LUGO MENDER GROUP, LLC	3120-000	NA	1,007.78	1,007.78	1,007.78
JAMES, MC ELROY & DIEHL, PA	3210-000	NA	14,801.94	14,801.94	14,801.94
JAMES, MC ELROY & DIEHL, PA	3220-000	NA	220.00	220.00	220.00
AYALA FINANCIAL GROUP, CPA'S LLC	3410-000	NA	31,912.50	31,912.50	31,912.50
TB HARRIS JR & ASSOCIATES, INC.	3711-000	NA	3,185.00	3,185.00	3,185.00
Crespo & Rodriguez Inc	3991-000	NA	378.23	378.23	378.23
<b>TOTAL CHAPTER 7 ADMIN. FEES AND CHARGES</b>		<b>\$NA</b>	<b>\$908,477.52</b>	<b>\$908,477.52</b>	<b>\$908,477.52</b>

**EXHIBIT 5 – PRIOR CHAPTER ADMINISTRATIVE FEES and CHARGES**

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
NA: NA	NA	NA	NA	NA	NA
<b>TOTAL PRIOR CHAPTER ADMIN. FEES AND CHARGES</b>		<b>\$NA</b>	<b>\$NA</b>	<b>\$NA</b>	<b>\$NA</b>

**EXHIBIT 6 – PRIORITY UNSECURED CLAIMS**

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6E)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
11A	DEPARTMENT OF TREASURY-	5800-000	NA	4,217.67	4,217.67	4,217.67
19A	PUERTO RICO DEPARTMENT OF LABOR	5800-000	NA	4.58	4.58	4.58
1	STATE INSURANCE FUND CORPORATION	5800-000	NA	1,803.83	1,803.83	1,803.83
<b>TOTAL PRIORITY UNSECURED CLAIMS</b>			<b>\$NA</b>	<b>\$6,026.08</b>	<b>\$6,026.08</b>	<b>\$6,026.08</b>

**EXHIBIT 7 – GENERAL UNSECURED CLAIMS**

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	CARMEN IRIS GARCIA PACHECO PO BOX 7536 PONCE, PR 00732-7536		300,000.00	NA	NA	0.00

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
00926	CESAR ANTONIO ARAN ORTIZ 72 PARQ DEL ORIENTE,URB PASEO DEL PARQUE SAN JUAN, PR		200,000.00	NA	NA	0.00
00926	CESAR ANTONIO ARAN ORTIZ 72 PARQ DEL ORIENTE,URB PASEO DEL PARQUE SAN JUAN, PR		200,000.00	NA	NA	0.00
00926	FABIOLA ALEXANDRA VALLE IRIZARRY 72 PARQ DEL ORIENTE,URB PASEO DEL PARQUE SAN JUAN, PR		25,000.00	NA	NA	0.00
00908	FOREVER DEPENDENTS, INC. PO BOX 9004 SAN JUAN, PR		100,000.00	NA	NA	0.00
00908	FOREVER DEPENDENTS, INC. PO BOX 9004 SAN JUAN, PR		200,000.00	NA	NA	0.00
00909	FREDRIC BRUGAL PEDRO DE CASTRO #604 SAN JUAN, PR		200,000.00	NA	NA	0.00

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	JOSE A. VIZCARRONDO PO BOX 9417 SAN JUAN, PR 00908		50,000.00	NA	NA	0.00
	JOSE A. VIZCARRONDO PO BOX 9417 SAN JUAN, PR 00908		100,000.00	NA	NA	0.00
	JOSE D. RIERA RODRIGUEZ 10 CANDINA ST., APT. PH SAN JUAN, PR 00907		850,000.00	NA	NA	0.00
	JOSE D. RIERA RODRIGUEZ 10 CANDINA ST., APT. PH SAN JUAN, PR 00907		0.00	NA	NA	0.00
	JOSE J. RIERA CARRION 475 48th Ave. #411 LIC, NY 11109		96,000.00	NA	NA	0.00
	JOSE J. RIERA CARRION 475 48TH AVE. #441 LIC, NY 11109		750,000.00	NA	NA	0.00
	JOSE J. RIERA CARRION 475 48TH AVE. #441 LIC, NY 11109		700,000.00	NA	NA	0.00
	JOSE RIERA		96,000.00	NA	NA	0.00



CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	MARIA C. RIERA CARRION 1302 LUCHETTI ST., APT 7W SAN JUAN, PR 00907		25,000.00	NA	NA	0.00
	MARILYN CARRION REXACH 10 CANDINA ST., APT. PH SAN JUAN, PR 00907		200,000.00	NA	NA	0.00
	RAFAEL G. RIERA CARRION 20 WASHINGTON ST., APT. PH-AB SAN JUAN, PR 00907		25,000.00	NA	NA	0.00
	RAFAEL G. RIERA CARRION 20 WASHINGTON ST., APT. PH-AB SAN JUAN, PR 00907		75,000.00	NA	NA	0.00
18	BIRD BIRD & HESTRES PSC	7100-000	NA	75,000.00	75,000.00	28,759.25
16-1	CARMEN I GARCIA PACHECO	7100-000	300,000.00	300,000.00	0.00	0.00
16-2	CARMEN I GARCIA PACHECO	7100-000	NA	300,000.00	0.00	0.00

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
16-3	CARMEN I GARCIA PACHECO	7100-000	NA	437,500.00	0.00	0.00
16-4	CARMEN I GARCIA PACHECO	7100-000	NA	437,500.00	437,500.00	167,762.29
13-1	CESAR ARAN ORTIZ	7100-000	400,000.00	400,000.00	0.00	0.00
13-2	CESAR ARAN ORTIZ	7100-000	NA	570,833.33	570,833.33	218,889.85
5-1	DEBRA KRAMER TRUSTEE OF JOSE J RIERA CARRION	7100-000	1,546,000.00	96,000.00	0.00	0.00
5-2	DEBRA KRAMER TRUSTEE OF JOSE J RIERA CARRION	7100-000	NA	1,010,500.00	1,010,500.00	387,482.97
11B	DEPARTMENT OF TREASURY-	7100-000	NA	1,519.14	1,519.14	582.52
15-1	FABIOLA ALEXANDRA VALLE IRIZARRY	7100-000	25,000.00	300,000.00	0.00	0.00
15-2	FABIOLA ALEXANDRA VALLE IRIZARRY	7100-000	NA	431,250.00	431,250.00	165,365.69
2	FOREVER DEPENDENTS INC	7100-000	300,000.00	300,000.00	300,000.00	115,037.00
10	FREDERIC BRUGAL	7100-000	200,000.00	200,000.00	200,000.00	76,691.33

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
3	JOSE A. VIZCARRONDO	7100-000	150,000.00	100,000.00	100,000.00	38,345.67
6	JOSE D RIERA RODRIGUEZ	7100-000	1,850,000.00	1,850,000.00	1,675,000.00	642,289.93
9	MARIA C RIERA CARRION	7100-000	25,000.00	25,000.00	25,000.00	9,586.42
7	MARILYN CARRION REXACH	7100-000	900,000.00	1,200,000.00	625,000.00	239,660.42
14-1	MCJ TRADING SERVICES	7100-000	200,000.00	200,000.00	0.00	0.00
14-2	MCJ TRADING SERVICES	7100-000	NA	200,000.00	200,000.00	76,691.33
12	MICHAEL ROSA	7100-000	NA	200,000.00	200,000.00	76,691.33
4	PEDRO J ZAYAS RAMIREZ	7100-000	200,000.00	280,000.00	280,000.00	107,367.87
19B	PUERTO RICO DEPARTMENT OF LABOR	7100-000	NA	2.68	2.68	1.04
8	RAFAEL G RIERA CARRION	7100-000	100,000.00	100,000.00	0.00	0.00
17	REGINA GELABERT ELLENBOGEN	7100-000	100,000.00	100,000.00	100,000.00	38,345.67
21	MARIA D MIRANDA PALACIO	7200-000	NA	535,500.00	535,500.00	0.00
<b>TOTAL GENERAL UNSECURED CLAIMS</b>			<b>\$10,488,000.00</b>	<b>\$9,650,605.15</b>	<b>\$6,767,105.15</b>	<b>\$2,389,550.58</b>

Document Page 12 of 31  
**INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT**  
**ASSET CASES**

Case No: 13-06796 ESL Judge: ENRIQUE S. LAMOUTTE INCLAN  
Case Name: BERGERAC INVESTMENTS CORPORATION

Trustee Name: WIGBERTO LUGO-MENDER, TRUSTEE  
Date Filed (f) or Converted (c): 08/21/2013 (f)  
341(a) Meeting Date: 09/18/2013  
Claims Bar Date: 12/18/2013

For Period Ending: 07/03/2020

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1. Post-Petition Interest Deposits (u)	0.00	N/A		59,536.27	FA
2. Residential apartment located at Reunion Resort  Property is fully encumbered, no equity available to realize a sale for the benefit to creditors. {Refer to docket #306}	250,000.00	0.00	OA	0.00	FA
3. Financial accounts- Banco Santander XXXXXX73838	78,309.10	61,059.86		61,059.86	FA
4. Financial account- UBS #6F 00005 K4  No funds found for this bank account at the time of filing. This reported balance is to be abandoned as not found.	1,072.19	1,072.19	OA	0.00	FA
5. STOCK- 100% Owner of Neighborhood Revitalization  Interest in NRG, LLC. was liquidated on two separate transactions approved by the Court. Asset fully administered.	500,000.00	2,000,000.00		1,898,078.00	FA
6. STOCK- AMERICAS UNITED BANK  All stocks sold upon Court Order.	112,250.00	112,250.00		170,508.69	FA
7. ACCOUNTS RECEIVABLE  Supporting documentation and or specific description listed on this schedule item was never found. Balance to be abandoned as uncollectible.	36,549.16	36,549.16	OA	0.00	FA
8. ACCOUNTS RECEIVABLE- DUE FROM NRG, LLC.  This account is from a related entity being administered as part of the liquidation process. To the extent all NRG net proceeds are being liquidated through and agreement entered with the partners, there is nothing else to collect on account of this account. Account to be abandoned.	94,746.24	94,746.24	OA	0.00	FA
9. ACCOUNTS RECEIVABLE- DUE FROM SANA, INC.  Supporting documentation and or specific description listed on this schedule item was never found. Balance to be abandoned as uncollectible.	3,296.49	3,296.49	OA	0.00	FA

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**FORM 1**  
**INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT**  
**ASSET CASES**

Exhibit 8

Case No: 13-06796      ESL      Judge: ENRIQUE S. LAMOUTTE INCLAN      Trustee Name: WIGBERTO LUGO-MENDER, TRUSTEE  
Case Name: BERGERAC INVESTMENTS CORPORATION      Date Filed (f) or Converted (c): 08/21/2013 (f)  
341(a) Meeting Date: 09/18/2013  
For Period Ending: 07/03/2020      Claims Bar Date: 12/18/2013

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
10. Income tax refund Neighborhood Revitalization (u) Tax refund received and deposited in estate account.	0.00	2,283.11		202.52	FA
11. Partner Share of Income on Neighborhood Revitalization Group LLC	0.00	0.00		1,114,668.84	FA

Gross Value of Remaining Assets

TOTALS (Excluding Unknown Values)	\$1,076,223.18	\$2,311,257.05	\$3,304,054.18	\$0.00
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(Total Dollar Amount in Column 6)

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Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

Initial Projected Date of Final Report (TFR): 06/30/2015

Current Projected Date of Final Report (TFR): 02/28/2019

## ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 13-06796

Trustee Name: WIGBERTO LUGO-MENDER, TRUSTEE

Exhibit 9

Case Name: BERGERAC INVESTMENTS CORPORATION

Bank Name: BANCO SANTANDER

Account Number/CD#: XXXXXX7386

BSPR- Checking Account

Taxpayer ID No: XX-XXX8955

Blanket Bond (per case limit): \$13,092,422.00

For Period Ending: 07/03/2020

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
08/30/13	3	BANCO SANTANDER	Closed bank account [Internal bank transfer]	1129-000	\$61,059.86		\$61,059.86
08/30/13	1	BANCO SANTANDER, P.R.	Interest Rate 0.100	1270-000	\$1.36		\$61,061.22
09/25/13		INTERNATIONAL SURETIES LTD SUITE 420701 POYDRAS STNEW ORLEANS LA 70139	Blanket Bond As per Order entered on September 30, 2013 [See legal docket #17 and #18]	2300-000		\$138.03	\$60,923.19
09/30/13	1	BANCO SANTANDER, P.R.	Interest Rate 0.100	1270-000	\$5.26		\$60,928.45
10/31/13	1	BANCO SANTANDER, P.R.	Interest Rate 0.100	1270-000	\$5.25		\$60,933.70
11/29/13	1	BANCO SANTANDER, P.R.	Interest Rate 0.100	1270-000	\$4.91		\$60,938.61
12/18/13	302	LUGO MENDER, WIGBERTO Centro Internacional de MercadeoRd #165 Torre 1 Suite 501Guaynabo, PR 00968	As per Court Order entered on December 18, 2013 [Reimbursed expenses] See legal docket #43 and #47]	2200-000		\$516.24	\$60,422.37
12/31/13	1	BANCO SANTANDER, P.R.	Interest Rate 0.100	1270-000	\$5.40		\$60,427.77
01/09/14	303	LUGO MENDER, WIGBERTO Centro Internacional de MercadeoRd #165 Torre 1 Suite 501Guaynabo, PR 00968	As per Court Order entered on January 9, 2014 [Reimbursed expenses] See legal docket #49 and #50]	2200-000		\$446.60	\$59,981.17
01/31/14	1	BANCO SANTANDER, P.R.	Interest Rate 0.100	1270-000	\$5.18		\$59,986.35
02/28/14	1	BANCO SANTANDER, P.R.	Interest Rate 0.100	1270-000	\$4.67		\$59,991.02
03/28/14	304	LUGO MENDER, WIGBERTO Centro Internacional de MercadeoRd #165 Torre 1 Suite 501Guaynabo, PR 00968	As per Court Order entered on March 28, 2014 [Reimbursed expenses] See legal docket #63 and #64]	2200-000		\$157.35	\$59,833.67
03/31/14	1	BANCO SANTANDER, P.R.	Interest Rate 0.100	1270-000	\$5.17		\$59,838.84

Page Subtotals:

\$61,097.06

\$1,258.22

## ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 13-06796

Trustee Name: WIGBERTO LUGO-MENDER, TRUSTEE

Exhibit 9

Case Name: BERGERAC INVESTMENTS CORPORATION

Bank Name: BANCO SANTANDER

Account Number/CD#: XXXXXX7386

BSPR- Checking Account

Taxpayer ID No: XX-XXX8955

Blanket Bond (per case limit): \$13,092,422.00

For Period Ending: 07/03/2020

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
04/15/14	305	LUGO MENDER GROUP, LLC Centro Internacional de Mercadeo100 Carr. 165 Torre I Suite 501Guaynabo, PR 00968	As per Court Order entered on April 15, 2014 [Attorney for the Estate] See legal docket #57 and #70	3110-000		\$6,537.50	\$53,301.34
04/30/14	1	BANCO SANTANDER, P.R.	Interest Rate 0.100	1270-000	\$4.71		\$53,306.05
05/22/14	6	POPULAR SECURITIES	Proceeds from sale stocks of Americas United Bank [See legal docket #66 and #73]	1129-000	\$170,508.61		\$223,814.66
05/30/14	1	BANCO SANTANDER, P.R.	Interest Rate 0.100	1270-000	\$6.34		\$223,821.00
06/03/14	6	POPULAR SECURITIES	Proceeds from sale stocks with Americas United Bank [See legal docket #66 and #73]	1129-000	\$0.08		\$223,821.08
06/12/14	306	JAMES, MC ELROY & DIELH, PA 600 SOUTH COLLAGE STREET, SUITE 3000CHARLOTTE, NC 28202	As per Court Order entered on June 5, 2014 [Special Attorney] See legal docket #75 and #78			\$3,616.00	\$220,205.08
		JAMES, MC ELROY & DIELH, PA	As per Court Order entered on (\$3,596.00)	3210-000			
		JAMES, MC ELROY & DIELH, PA	As per Court Order entered on (\$20.00)	3220-000			
06/16/14	307	LUGO MENDER, WIGBERTO Centro Internacional de MercadeoRd #165 Torre 1 Suite 501Guaynabo, PR 00968	As per Court Order entered on June 16, 2014 [Reimbursed expenses] See legal docket #77 and #82	2200-000		\$1,345.00	\$218,860.08
06/19/14	11	JAMES MCELROY & DIEHL PA	Liquidation interest on Neighborhood Revitalization Group LLC [Received by wire transfer] [Shareholder participation]	1123-000	\$406,066.01		\$624,926.09
06/19/14		BANCO SANTANDER DE PR PO BOX 362589SAN JUAN, PR 00936- 2589	Bank Charges [Process wire transfe]	2600-000		\$20.00	\$624,906.09
06/30/14	1	BANCO SANTANDER, P.R.	Interest Rate 0.100	1270-000	\$2.19		\$624,908.28

Page Subtotals:

\$576,587.94

\$11,518.50

## ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 13-06796

Trustee Name: WIGBERTO LUGO-MENDER, TRUSTEE

Exhibit 9

Case Name: BERGERAC INVESTMENTS CORPORATION

Bank Name: BANCO SANTANDER

Account Number/CD#: XXXXXX7386

BSPR- Checking Account

Taxpayer ID No: XX-XXX8955

Blanket Bond (per case limit): \$13,092,422.00

For Period Ending: 07/03/2020

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
07/07/14	308	AYALA FINANCIAL GROUP, CPA'S LLC	As per Court Order entered on July 3, 2014 [Accountant for the Estate] See legal docket #79 and #84	3410-000		\$8,256.25	\$616,652.03
08/20/14	309	JAMES, MC ELROY & DIELH, PA 600 SOUTH COLLAGE STREET, SUITE 3000CHARLOTTE, NC 28202	As per Court Order entered on August 13, 2014 [Special Attorney] See legal docket #87 and #89	3210-000		\$4,402.00	\$612,250.03
09/18/14		INTERNATIONAL SURETIES LTD SUITE 420701 POYDRAS STNEW ORLEANS LA 70139	Blanket Bond As per Order entered on October 8, 2014 [See legal docket #91 and #96]	2300-000		\$1,340.25	\$610,909.78
10/02/14	311	LUGO MENDER, WIGBERTO Centro Internacional de MercadeoRd #165 Torre 1 Suite 501Guaynabo, PR 00968	As per Court Order entered on October 2, 2014 [Reimbursed expenses] See legal docket #92 and #93]	2200-000		\$544.29	\$610,365.49
11/17/14	11	NRG-FOUR SEASONS, LLC	Net Partner Share of Income on Neighborhood Revitalization Group LLC [Transferred by James, Mc Elroy & Dielh, PA]	1123-000	\$258,300.00		\$868,665.49
11/19/14		BANCO SANTANDER DE PR	BANK SERVICE CHARGE FOR WIRE TRANSFER	2600-000		\$20.00	\$868,645.49
12/08/14	313	Reverses Check # 313	As per Court Order entered on	3210-000		(\$4,402.00)	\$873,047.49
12/08/14	312	LUGO MENDER GROUP, LLC Centro Internacional de Mercadeo100 Carr. 165 Torre I Suite 501Guaynabo, PR 00968	As per Court Order entered on December 8, 2014 [Attorney for the Estate] See legal docket #102 and #110			\$4,925.50	\$868,121.99
		LUGO MENDER GROUP, LLC	(\$4,925.00)	3110-000			
		LUGO MENDER GROUP, LLC	(\$0.50)	3120-000			
12/08/14	313	JAMES, MC ELROY & DIELH, PA 600 SOUTH COLLAGE STREET, SUITE 3000CHARLOTTE, NC 28202	As per Court Order entered on December 8, 2014 [Special Attorney] See legal docket #100 and #109	3210-000		\$4,402.00	\$863,719.99

Page Subtotals:

\$258,300.00

\$19,488.29



## ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 13-06796

Trustee Name: WIGBERTO LUGO-MENDER, TRUSTEE

Exhibit 9

Case Name: BERGERAC INVESTMENTS CORPORATION

Bank Name: BANCO SANTANDER

Account Number/CD#: XXXXXX7386

BSPR- Checking Account

Taxpayer ID No: XX-XXX8955

Blanket Bond (per case limit): \$13,092,422.00

For Period Ending: 07/03/2020

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
12/08/14	314	JAMES, MC ELROY & DIELH, PA 600 SOUTH COLLAGE STREET, SUITE 3000 CHARLOTTE, NC 28202	As per Court Order entered on December 8, 2014 [Special Attorney] See legal docket #100 and #109	3210-000		\$2,976.00	\$860,743.99
12/31/14	315	LUGO MENDER, WIGBERTO Centro Internacional de MercadeoRd #165 Torre 1 Suite 501Guaynabo, PR 00968	As per Court Order entered on December 30, 2014 [Reimbursed expenses] See legal docket #107 and #114	2200-000		\$1,032.56	\$859,711.43
02/02/15	316	LUGO MENDER, WIGBERTO Centro Internacional de MercadeoRd #165 Torre 1 Suite 501Guaynabo, PR 00968	As per Court Order entered on February 2, 2015 [Reimbursed expenses] See legal docket #116 and #117	2200-000		\$1,124.15	\$858,587.28
03/10/15	11	JAMES, MCELROY & DIEHL, PA	Transfer funds from James, Mc Elroy & Dielh, PA [Net Partner Share of Income on Neighborhood Revitalization Group LLC]	1123-000	\$46,752.69		\$905,339.97
03/16/15	317	US DEPARTMENT OF TREASURY	EIN #13-3433996 NEIGHBORHOOD REHABILITATIONI GROUP LLC Application for Automatic Extension of Time To File Tax Return	2810-000		\$40,000.00	\$865,339.97
03/16/15	318	NORTH CAROLINA DEP REVENUE OF REVENUE	FEIN 134343996 SOS 0868749 YR 2014 NEIGHBORHOOG REHAVILITATION GROUP LLC FRANCHISE TAX EXTENSION	2820-000		\$10,000.00	\$855,339.97
03/16/15	319	NORTH CAROLINA DEP REVENUE OF REVENUE	FEIN 133433996 SOS 0868749 YR 2014 NEIGHBORHOOG REHAVILITATION GROUP LLC CORPORATE INCOME TAX EXTENSION	2820-000		\$10,000.00	\$845,339.97
04/14/15	320	SECRETARIO DE HACIENDA	EIN# 05-0558955 INCOME TAX- 2014	2820-000		\$20,000.00	\$825,339.97

Page Subtotals:

\$46,752.69

\$85,132.71

## ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 13-06796

Trustee Name: WIGBERTO LUGO-MENDER, TRUSTEE

Exhibit 9

Case Name: BERGERAC INVESTMENTS CORPORATION

Bank Name: BANCO SANTANDER

Account Number/CD#: XXXXXX7386

BSPR- Checking Account

Taxpayer ID No: XX-XXX8955

Blanket Bond (per case limit): \$13,092,422.00

For Period Ending: 07/03/2020

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
06/30/15	321	LUGO MENDER GROUP, LLC Centro Internacional de Mercadeo100 Carr. 165 Torre I Suite 501Guaynabo, PR 00968	As per Court Order entered on June 30, 2015 [Attorney for the Estate] See legal docket #121 and #125	3110-000		\$5,522.50	\$819,817.47
06/30/15	322	AYALA FINANCIAL GROUP, CPA'S LLC PO Box 622497Orlando FL 32862	As per Court Order entered on Juane 30, 2015 [Accountant for the Estate] See legal docket # 123 and #126	3410-000		\$9,356.25	\$810,461.22
08/17/15	323	TB HARRIS JR & ASSOCIATES, INC.	As per Court Order entered on August 17, 2015 [Appraiser] Refer to docket #129 and #131	3711-000		\$1,592.50	\$808,868.72
08/31/15	324	LUGO MENDER, WIGBERTO Centro Internacional de MercadeoRd #165 Torre 1 Suite 501Guaynabo, PR 00968	As per Court Order entered on August 28, 2015 [Reimbursed expenses] See legal docket #130 and #134	2200-000		\$163.16	\$808,705.56
09/09/15	325	INTERNATIONAL SURETIES LTD SUITE 420701 POYDRAS ST.NEW ORLEANS, LA 70139	Blanket bond As per order entered on September 14, 2015. Refer to legal docket #137 and #133.	2300-000		\$1,925.17	\$806,780.39
09/11/15	326	TB HARRIS JR & ASSOCIATES, INC.	As per Court Order entered on August 17, 2015 [Appraiser] Refer to docket #129 and #131	3711-000		\$1,592.50	\$805,187.89
11/05/15	327	JAMES, MC ELROY & DIELH, PA 600 SOUTH COLLAGE STREET, SUITE 3000CHARLOTTE, NC 28202	As per Court Order entered on November 5, 2015 [Special Attorney] See legal docket #139 and #141	3210-000		\$1,006.94	\$804,180.95
12/04/15		Transfer to Acct # XXXXXX6671	Bank Funds Transfer	9999-000		\$750,000.00	\$54,180.95
02/25/16	11	NRG HAMPSHIRE HILLS	Liquidation interest on Neighborhood Revitalization Group LLC [Received by wire transfer] [Dividend]	1123-000	\$218,384.62		\$272,565.57
02/25/16		BANCO SANTANDER DE PR	Bank service charge- process transfer	2600-002		\$23.00	\$272,542.57

Page Subtotals:

\$218,384.62

\$771,182.02

## ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 13-06796

Trustee Name: WIGBERTO LUGO-MENDER, TRUSTEE

Exhibit 9

Case Name: BERGERAC INVESTMENTS CORPORATION

Bank Name: BANCO SANTANDER

Account Number/CD#: XXXXXX7386

BSPR- Checking Account

Taxpayer ID No: XX-XXX8955

Blanket Bond (per case limit): \$13,092,422.00

For Period Ending: 07/03/2020

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
03/14/16	328	NORTH CAROLINA DEP REVENUE OF REVENUE	As per Court Order entered on March 11, 2016 [Administrative Payment of Additional Taxes] Tax Payer 13-434996 [Notice 3007-480-160-101] Refer to dockets # 145 and #149	2820-000		\$6,377.85	\$266,164.72
03/14/16	329	US DEPARTMENT OF TREASURY	EIN #13-4343996 NEIGHBORHOOD REHABILITATIONI GROUP LLC	2810-000		\$44,968.00	\$221,196.72
03/14/16	330	NORTH CAROLINA DEP REVENUE OF REVENUE	FEIN 134343996 YR-2015 NEIGHBORHOOG REHAVILITATION GROUP LLC FRANCHISE TAX	2820-000		\$1,792.00	\$219,404.72
03/14/16	331	NORTH CAROLINA DEP REVENUE OF REVENUE	FEIN 134343996 YR-2015 NEIGHBORHOOG REHAVILITATION GROUP LLC CORPORATE INCOME TAX	2820-000		\$12,168.00	\$207,236.72
03/14/16	332	LUGO MENDER, WIGBERTO Centro Internacional de MercadeoRd #165 Torre 1 Suite 501Guaynabo, PR 00968	As per Court Order entered on March 14, 2016 [Reimbursed expenses] See legal docket #150 and #152	2200-000		\$105.47	\$207,131.25
04/14/16	333	SECRETARIO DE HACIENDA	EIN# 05-0558955 INCOME TAX 2015	2820-000		\$20,000.00	\$187,131.25
05/17/16	334	US DEPARTMENT OF TREASURY	EIN #05-0558955	2810-000		\$3,065.00	\$184,066.25
05/31/16	335	LUGO MENDER, WIGBERTO	As per Court Order entered on May 26, 2016 (Reimbursed expenses) Refer to dockets #179 and #180	2200-000		\$420.28	\$183,645.97
06/03/16		UNITED STATES TREASURY	Income tax refund Neighborhood Group [12/2012 F-1120]	2810-000		(\$2,283.11)	\$185,929.08

Page Subtotals:

\$0.00

\$86,613.49

## ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 13-06796

Trustee Name: WIGBERTO LUGO-MENDER, TRUSTEE

Exhibit 9

Case Name: BERGERAC INVESTMENTS CORPORATION

Bank Name: BANCO SANTANDER

Account Number/CD#: XXXXXX7386

BSPR- Checking Account

Taxpayer ID No: XX-XXX8955

Blanket Bond (per case limit): \$13,092,422.00

For Period Ending: 07/03/2020

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
06/13/16	336	JAMES, MC ELROY & DIELH, PA 600 SOUTH COLLAGE STREET, SUITE 3000 CHARLOTTE, NC 28202	As per Court Order entered on June 9, 2016 [Special Attorney] See legal docket #170 and #182			\$1,905.00	\$184,024.08
		JAMES, MC ELROY & DIELH, PA	As per Court Order entered on (\$1,705.00)	3210-000			
		JAMES, MC ELROY & DIELH, PA	As per Court Order entered on (\$200.00)	3220-000			
10/04/16		INTERNATIONAL SURETIES, LTD. ONE SHELL SQUARE 701 POYDRAS STREET SUITE 420 NEW ORLEANS, LA 70139	Blanket bond premium Per Order entered on October 27, 2016 Refer to dockets #199 and #209]	2300-000		\$2,114.38	\$181,909.70
11/07/16	338	AYALA FINANCIAL GROUP, CPA'S LLC PO Box 62249 Orlando FL 32862	As per Court Order entered on November 7, 2016 [Accountant's Fees] Refer to docket #202 and #212	3410-000		\$6,212.50	\$175,697.20
11/07/16	339	JAMES, MC ELROY & DIELH, PA 600 SOUTH COLLAGE STREET, SUITE 3000 CHARLOTTE, NC 28202	As per Court Order entered on November 7, 2016 [Special Attorney] See legal docket #200 and #211	3210-000		\$1,116.00	\$174,581.20
11/14/16	340	LUGO MENDER GROUP, LLC Centro Internacional de Mercadeo 100 Carr. 165 Torre I Suite 501 Guaynabo, PR 00968	As per Court Order entered on November 14, 2016 [Attorney for the Estate] See legal docket #205 and #215	3110-000		\$4,722.50	\$169,858.70
11/17/16	341	LUGO MENDER, WIGBERTO	As per Court Order entered on November 17, 2016 [Reimbursed expenses] Refer to dockets #216 and #218	2200-000		\$197.05	\$169,661.65
12/20/16		NCDOR	Corporate Income Tax Refund Neighborhood Rehabilitation Group LLC/ Year-2015	2820-000		(\$13,444.12)	\$183,105.77
02/06/17	11	NRG HAMPSHIRE HILL LLC	Net Partner Share of Income on Neighborhood Revitalization Group LLC [Received by wire transfer] [Dividend]	1123-000	\$183,417.56		\$366,523.33

Page Subtotals:

\$183,417.56

\$2,823.31

## ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 13-06796

Trustee Name: WIGBERTO LUGO-MENDER, TRUSTEE

Exhibit 9

Case Name: BERGERAC INVESTMENTS CORPORATION

Bank Name: BANCO SANTANDER

Account Number/CD#: XXXXXX7386

BSPR- Checking Account

Taxpayer ID No: XX-XXX8955

Blanket Bond (per case limit): \$13,092,422.00

For Period Ending: 07/03/2020

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
02/08/17		BANCO SANTANDER DE PR	Bank service charge- process transfer	2600-000		\$23.00	\$366,500.33
03/01/17	5	NRG HAMPSHIRE HILLS LLC	Net proceeds from the sale of interest on Neighborhood Revitalization Group LLC	1129-000	\$1,898,078.00		\$2,264,578.33
03/02/17		BANCO SANTANDER PR	Bank service charge	2600-000		\$23.00	\$2,264,555.33
03/28/17	342	LUGO MENDER GROUP, LLC Centro Internacional de Mercadeo100 Carr. 165 Torre I Suite 501Guaynabo, PR 00968	As per Court Order entered on March 28, 2017 [Attorney for the Estate] See legal docket #228 and #232			\$5,409.15	\$2,259,146.18
		LUGO MENDER GROUP, LLC	(\$4,922.50)	3110-000			
		LUGO MENDER GROUP, LLC	(\$486.65)	3120-000			
04/10/17	343	SECRETARIO DE HACIENDA	EIN# 05-0558955 INCOME TAX 2017	2820-000		\$19,373.00	\$2,239,773.18
04/10/17	344	US DEPARTMENT OF TREASURY	EIN #05-0558955 INCOME TAX 2016	2810-000		\$8,000.00	\$2,231,773.18
04/10/17	345	US DEPARTMENT OF TREASURY	EIN #13-4343996 NEIGHBORHOOD REHABILITATIONI GROUP LLC	2810-000		\$83,027.00	\$2,148,746.18
04/10/17	346	NORTH CAROLINA DEP REVENUE OF REVENUE	FEIN 134343996 YR-2016 NEIGHBORHOOG REHAVILITATION GROUP LLC CORPORATE INCOME TAX	2820-000		\$10,854.00	\$2,137,892.18
04/10/17	347	NORTH CAROLINA DEP REVENUE OF REVENUE	FEIN 134343996 YR-2016 NEIGHBORHOOG REHAVILITATION GROUP LLC FRANCHISE TAX	2820-000		\$1,721.00	\$2,136,171.18

Page Subtotals:

\$1,898,078.00

\$128,430.15

## ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 13-06796

Trustee Name: WIGBERTO LUGO-MENDER, TRUSTEE

Exhibit 9

Case Name: BERGERAC INVESTMENTS CORPORATION

Bank Name: BANCO SANTANDER

Account Number/CD#: XXXXXX7386

BSPR- Checking Account

Taxpayer ID No: XX-XXX8955

Blanket Bond (per case limit): \$13,092,422.00

For Period Ending: 07/03/2020

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
04/28/17	348	LUGO MENDER, WIGBERTO Centro Internacional de MercadeoRd #165 Torre 1 Suite 501Guaynabo, PR 00968	As per Court Order entered on April 28, 2017 [Reimbursed expenses] See legal docket #237 and #240	2200-000		\$206.35	\$2,135,964.83
08/14/17	349	LUGO MENDER, WIGBERTO Centro Internacional de MercadeoRd #165 Torre 1 Suite 501Guaynabo, PR 00968	As per Court Order entered on August 14, 2017 [Reimbursed expenses] See legal docket #250 and #251	2200-000		\$253.94	\$2,135,710.89
08/14/17	350	Crespo & Rodriguez Inc PO Box 29002 San Juan PR 00929-0002	As per Order entered on August 14, 2017 [Appearance at Deposition and prepare transcription]	3991-000		\$378.23	\$2,135,332.66
10/26/17		INTERNATIONAL SURETIES LTD SUITE 420 701 POYDRAS ST. NEW ORLEANS, LA 70139	Blanket bond premium Per Order entered on October 30, 2017 [Refer to dockets #261 and #262]	2300-000		\$6,726.96	\$2,128,605.70
11/02/17		INTERNATIONAL SURETIES LTD SUITE 420 701 POYDRAS ST. NEW ORLEANS, LA 70139	Blanket bond premium Per Order entered on October 30, 2017 [Refer to dockets #261 and #262]	2300-000		\$1.71	\$2,128,603.99
11/27/17	351	LUGO MENDER GROUP, LLC Centro Internacional de Mercadeo100 Carr. 165 Torre I Suite 501Guaynabo, PR 00968	As per Court Order entered on November 22, 2017 [Attorney for the Estate] See legal docket #259 and #266			\$3,264.14	\$2,125,339.85
		LUGO MENDER GROUP, LLC	As per Court Order entered on November 22, 2017 [Attorney for the Estate] (\$3,240.00)	3110-000			
		LUGO MENDER GROUP, LLC	(\$24.14)	3120-000			
02/15/18		Transfer to Acct # xxxxxx6671	Transfer of Funds	9999-000		\$1,700,000.00	\$425,339.85
03/13/18	352	LUGO MENDER GROUP, LLC Centro Internacional de Mercadeo100 Carr. 165 Torre I Suite 501Guaynabo, PR 00968	As per Court Order entered on March 13, 2018 [Attorney for the Estate] See legal docket #289 and #308			\$4,919.20	\$420,420.65

Page Subtotals:

\$0.00

\$1,715,750.53

## ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 13-06796

Trustee Name: WIGBERTO LUGO-MENDER, TRUSTEE

Exhibit 9

Case Name: BERGERAC INVESTMENTS CORPORATION

Bank Name: BANCO SANTANDER

Account Number/CD#: XXXXXX7386

BSPR- Checking Account

Taxpayer ID No: XX-XXX8955

Blanket Bond (per case limit): \$13,092,422.00

For Period Ending: 07/03/2020

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
		LUGO MENDER GROUP, LLC	(\$4,847.50)	3110-000			
		LUGO MENDER GROUP, LLC	(\$71.70)	3120-000			
04/16/18	353	NORTH CAROLINA DEP REVENUE OF REVENUE	FEIN 134343996 YR-2017 NEIGHBORHOOG REHAVILITATION GROUP LLC FRANCHISE TAX	2820-000		\$200.00	\$420,220.65
04/16/18	354	NORTH CAROLINA DEP REVENUE OF REVENUE	FEIN 134343996 YR-2017 NEIGHBORHOOG REHAVILITATION GROUP LLC CORPORATE INCOME TAX	2820-000		\$24,364.00	\$395,856.65
04/16/18	355	US DEPARTMENT OF TREASURY	EIN #13-4343996 NEIGHBORHOOD REHABILITATIONI GROUP LLC	2810-000		\$264,081.00	\$131,775.65
04/16/18	356	US DEPARTMENT OF TREASURY	EIN #05-0558955 INCOME TAX 2017 BERGERAC INVESTMENT CORP	2810-000		\$30,594.00	\$101,181.65
04/17/18	357	SECRETARIO DE HACIENDA	EIN# 05-0558955 INCOME TAX 2017	2820-000		\$70,895.00	\$30,286.65
04/18/18		Transfer from Acct # xxxxxx6671	Transfer of Funds	9999-000	\$100,000.00		\$130,286.65
05/02/18	358	LUGO MENDER, WIGBERTO Centro Internacional de MercadeoRd #165 Torre 1 Suite 501Guaynabo, PR 00968	As per Court Order entered on 05/02/2018 [Reimbursed expenses] See legal docket #330 and #331	2200-000		\$265.82	\$130,020.83
06/01/18	359	AYALA FINANCIAL GROUP, CPA'S LLC PO Box 622497Orlando FL 32862	As per Court Order entered on May 31, 2018 [Accountant's Fees] Refer to docket #341 and #369	3410-000		\$8,087.50	\$121,933.33
08/27/18	10	State Treasurer North Carolina	Corporate Income Tax refund	1224-000	\$202.52		\$122,135.85

Page Subtotals:

\$100,202.52

\$398,487.32

## ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 13-06796

Trustee Name: WIGBERTO LUGO-MENDER, TRUSTEE

Exhibit 9

Case Name: BERGERAC INVESTMENTS CORPORATION

Bank Name: BANCO SANTANDER

Account Number/CD#: XXXXXX7386

BSPR- Checking Account

Taxpayer ID No: XX-XXX8955

Blanket Bond (per case limit): \$13,092,422.00

For Period Ending: 07/03/2020

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
09/17/18	11	James, McElroy & Diehl, P.A.	Refund remaining trust balance Neighborhood Rehabilitation Group	1123-000	\$1,747.96		\$123,883.81
10/11/18	360	INTERNATIONAL SURETIES LTD SUITE 420 701 POYDRAS ST. NEW ORLEANS, LA 70139	Blanket bond premium Per Order entered on October 19, 2018 [Refer to dockets #398 and #407]	2300-000		\$5,685.41	\$118,198.40
10/18/18	353	NORTH CAROLINA DEP REVENUE OF REVENUE	FEIN 134343996 YR-2017 NEIGHBORHOOG REHAVILITATION GROUP LLC FRANCHISE TAX Reversal	2820-000		(\$200.00)	\$118,398.40
11/07/18		NORTH CAROLINA DEP REENUE	Correct data entry error- Check #353 voided	2820-000		\$200.00	\$118,198.40
01/29/19	361	LUGO MENDER GROUP, LLC Centro Internacional de Mercadeo100 Carr. 165 Torre I Suite 501Guaynabo, PR 00968	As per Court Order entered on March 13, 2018 [Attorney for the Estate] See legal docket #289 and #308			\$9,587.29	\$108,611.11
		LUGO MENDER GROUP, LLC	(\$9,162.50)	3110-000			
		LUGO MENDER GROUP, LLC	(\$424.79)	3120-000			
06/26/19		BANCO SANTANDER	Bank service charge	2600-000		\$10.00	\$108,601.11
07/12/19		Transfer from Acct # xxxxxx6671	Transfer of Funds	9999-000	\$2,409,485.83		\$2,518,086.94
07/12/19	367	FOREVER DEPENDENTS INC ATTY SERGIO A RAMIREZ BPPR CENTER SUITE 1022 209 MUNOZ RIVERA AVE SAN JUAN, PR 00918 1009	Final distribution to claim 2 creditor account # representing a payment of 38.35 % per court order. Reversal	7100-000		(\$115,037.00)	\$2,633,123.94
07/12/19	370	JOSE J RIERA CARRION DEBRA KRAMER TRUSTEE OF THE ESTATE OF CARRION C/O THE LAW OFFICE OF AVRUM J ROSEN PLLC 38 NEW STREET HUNTINGTON, NY 11743	Final distribution to claim 5 creditor account # representing a payment of 38.35 % per court order. Reversal	7100-000		(\$387,482.97)	\$3,020,606.91

Page Subtotals:

\$2,411,233.79

(\$487,237.27)



## ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 13-06796

Trustee Name: WIGBERTO LUGO-MENDER, TRUSTEE

Exhibit 9

Case Name: BERGERAC INVESTMENTS CORPORATION

Bank Name: BANCO SANTANDER

Account Number/CD#: XXXXXX7386

BSPR- Checking Account

Taxpayer ID No: XX-XXX8955

Blanket Bond (per case limit): \$13,092,422.00

For Period Ending: 07/03/2020

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
07/12/19	378	MCJ TRADING SERVICES URB PASEO DEL PARQUE 72 PARQUE DEL ORIENTE SAN JUAN, PR 00926	Final distribution to claim 14 creditor account # representing a payment of 38.35 % per court order. Reversal	7100-000		(\$76,691.33)	\$3,097,298.24
07/12/19	377	CESAR ARAN ORTIZ ATTY JOSE L BARRIOS PO BOX 11917 SAN JUAN, PR 00922 1917	Final distribution to claim 13 creditor account # representing a payment of 38.35 % per court order. Reversal	7100-000		(\$218,889.85)	\$3,316,188.09
07/12/19	380	CARMEN GARCIA PACHECO, I ATTY JOSE L BARRIOS PO BOX 11917 SAN JUAN, PR 00922 1917	Final distribution to claim 16 creditor account # representing a payment of 38.35 % per court order. Reversal	7100-000		(\$167,762.29)	\$3,483,950.38
07/12/19	379	FABIOLA ALEXANDRA VALLE IRIZARRY URB PASEO DEL PARQUE 72 PARQUE DEL ORIENTE SAN JUAN, PR 00926	Final distribution to claim 15 creditor account # representing a payment of 38.35 % per court order. Reversal	7100-000		(\$165,365.69)	\$3,649,316.07
07/12/19	362	WIGBERTO LUGO-MENDER 100 CARR 165 STE 501 GUAYNABO, PR 00968-8052	Final distribution creditor account # representing a payment of 100.00 % per court order.	2100-000		\$122,371.63	\$3,526,944.44
07/12/19	363	WIGBERTO LUGO-MENDER 100 CARR 165 STE 501 GUAYNABO, PR 00968-8052	Final distribution creditor account # representing a payment of 2.00 % per court order.	2200-000		\$138.65	\$3,526,805.79
07/12/19	364	STATE INSURANCE FUND CORPORATION PO BOX 365028 SAN JUAN, PUERTO RICO 00936-5028	Final distribution to claim 1 creditor account # representing a payment of 100.00 % per court order.	5800-000		\$1,803.83	\$3,525,001.96
07/12/19	365	DEPARTMENT OF TREASURY- Bankruptcy Section (Suite 1504) 235 Ave. Arterial Hostos San Juan, Puerto Rico 00918-1454	Final distribution to claim 11 creditor account # representing a payment of 100.00 % per court order.	5800-000		\$4,217.67	\$3,520,784.29
07/12/19	366	PUERTO RICO DEPARTMENT OF LABOR Collection Unit - 12th Floor PO Box 191020 San Juan, PR 00910-1020	Final distribution to claim 19 creditor account # representing a payment of 100.00 % per court order.	5800-000		\$4.58	\$3,520,779.71

Page Subtotals:

\$0.00

(\$500,172.80)

## ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 13-06796

Trustee Name: WIGBERTO LUGO-MENDER, TRUSTEE

Exhibit 9

Case Name: BERGERAC INVESTMENTS CORPORATION

Bank Name: BANCO SANTANDER

Account Number/CD#: XXXXXX7386

BSPR- Checking Account

Taxpayer ID No: XX-XXX8955

Blanket Bond (per case limit): \$13,092,422.00

For Period Ending: 07/03/2020

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
07/12/19	367	FOREVER DEPENDENTS INC ATTY SERGIO A RAMIREZ BPPR CENTER SUITE 1022 209 MUNOZ RIVERA AVE SAN JUAN, PR 00918 1009	Final distribution to claim 2 creditor account # representing a payment of 38.35 % per court order.	7100-000		\$115,037.00	\$3,405,742.71
07/12/19	368	JOSE A. VIZCARRONDO PO BOX 9417 SAN JUAN, PR 00908	Final distribution to claim 3 creditor account # representing a payment of 38.35 % per court order.	7100-000		\$38,345.67	\$3,367,397.04
07/12/19	369	PEDRO J ZAYAS RAMIREZ 2711 FALLING ACORN CIRCLE LAKE MARY, FL 32746	Final distribution to claim 4 creditor account # representing a payment of 38.35 % per court order.	7100-000		\$107,367.87	\$3,260,029.17
07/12/19	370	JOSE J RIERA CARRION DEBRA KRAMER TRUSTEE OF THE ESTATE OF CARRION C/O THE LAW OFFICE OF AVRUM J ROSEN PLLC 38 NEW STREET HUNTINGTON, NY 11743	Final distribution to claim 5 creditor account # representing a payment of 38.35 % per court order.	7100-000		\$387,482.97	\$2,872,546.20
07/12/19	371	JOSE D RIERA RODRIGUEZ 10 CANDINA ST APT PH COND VICTORIA PLAZA SAN JUAN, PR 00907-1478	Final distribution to claim 6 creditor account # representing a payment of 38.35 % per court order.	7100-000		\$642,289.93	\$2,230,256.27
07/12/19	372	MARILYN CARRION REXACH 10 CANDINA ST APT PH COND VICTORIA PLAZA SAN JUAN, PR 00907	Final distribution to claim 7 creditor account # representing a payment of 38.35 % per court order.	7100-000		\$239,660.42	\$1,990,595.85
07/12/19	373	MARIA C RIERA CARRION 10 CANDINA ST APT PH COND VICTORIA PLAZA SAN JUAN, PR 00907	Final distribution to claim 9 creditor account # representing a payment of 38.35 % per court order.	7100-000		\$9,586.42	\$1,981,009.43
07/12/19	374	FREDERIC BRUGAL 1504 Scott St. Hollywood, FL 33020	Final distribution to claim 10 creditor account # representing a payment of 38.35 % per court order.	7100-000		\$76,691.33	\$1,904,318.10

Page Subtotals:

\$0.00

\$1,616,461.61

## ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 13-06796

Trustee Name: WIGBERTO LUGO-MENDER, TRUSTEE

Exhibit 9

Case Name: BERGERAC INVESTMENTS CORPORATION

Bank Name: BANCO SANTANDER

Account Number/CD#: XXXXXX7386

BSPR- Checking Account

Taxpayer ID No: XX-XXX8955

Blanket Bond (per case limit): \$13,092,422.00

For Period Ending: 07/03/2020

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
07/12/19	375	DEPARTMENT OF TREASURY- Bankruptcy Section (Suite 1504) 235 Ave. Arterial Hostos San Juan, Puerto Rico 00918-1454	Final distribution to claim 11 creditor account # representing a payment of 38.35 % per court order.	7100-000		\$582.52	\$1,903,735.58
07/12/19	376	MICHAEL ROSA 211 PAVONIA AVE. JERSEY, NJ 07302	Final distribution to claim 12 creditor account # representing a payment of 38.35 % per court order.	7100-000		\$76,691.33	\$1,827,044.25
07/12/19	377	CESAR ARAN ORTIZ ATTY JOSE L BARRIOS PO BOX 11917 SAN JUAN, PR 00922 1917	Final distribution to claim 13 creditor account # representing a payment of 38.35 % per court order.	7100-000		\$218,889.85	\$1,608,154.40
07/12/19	378	MCJ TRADING SERVICES URB PASEO DEL PARQUE 72 PARQUE DEL ORIENTE SAN JUAN, PR 00926	Final distribution to claim 14 creditor account # representing a payment of 38.35 % per court order.	7100-000		\$76,691.33	\$1,531,463.07
07/12/19	379	FABIOLA ALEXANDRA VALLE IRIZARRY URB PASEO DEL PARQUE 72 PARQUE DEL ORIENTE SAN JUAN, PR 00926	Final distribution to claim 15 creditor account # representing a payment of 38.35 % per court order.	7100-000		\$165,365.69	\$1,366,097.38
07/12/19	380	CARMEN GARCIA PACHECO, I ATTY JOSE L BARRIOS PO BOX 11917 SAN JUAN, PR 00922 1917	Final distribution to claim 16 creditor account # representing a payment of 38.35 % per court order.	7100-000		\$167,762.29	\$1,198,335.09
07/12/19	381	REGINA GELABERT ELLENBOGEN 1303 MAGDALENA AVE COND MAGA APT 203 SAN JUAN, PR 00907	Final distribution to claim 17 creditor account # representing a payment of 38.35 % per court order.	7100-000		\$38,345.67	\$1,159,989.42
07/12/19	382	BIRD BIRD & HESTRES PSC PO BOX 9024040 SAN JUAN, PR 00902	Final distribution to claim 18 creditor account # representing a payment of 38.35 % per court order.	7100-000		\$28,759.25	\$1,131,230.17
07/12/19	383	PUERTO RICO DEPARTMENT OF LABOR Collection Unit - 12th Floor PO Box 191020 San Juan, PR 00910-1020	Final distribution to claim 19 creditor account # representing a payment of 38.43 % per court order.	7100-000		\$1.04	\$1,131,229.13

Page Subtotals:

\$0.00

\$773,088.97

## ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 13-06796

Trustee Name: WIGBERTO LUGO-MENDER, TRUSTEE

Exhibit 9

Case Name: BERGERAC INVESTMENTS CORPORATION

Bank Name: BANCO SANTANDER

Account Number/CD#: XXXXXX7386

BSPR- Checking Account

Taxpayer ID No: XX-XXX8955

Blanket Bond (per case limit): \$13,092,422.00

For Period Ending: 07/03/2020

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
07/12/19	384	FOREVER DEPENDENTS INC PO BOX 9004 SAN JUAN PR 00908	Final distribution to claim 2 creditor account # representing a payment of 38.35 % per court order.	7100-000		\$115,037.00	\$1,016,192.13
07/12/19	385	DEBRA KRAMER TRUSTEE OF JOSE J RIERA CARRION 98 CUTTER MILL ROAD GREAT NECK NY 11021	Final distribution to claim 5 creditor account # representing a payment of 38.35 % per court order.	7100-000		\$387,482.97	\$628,709.16
07/12/19	386	MCJ TRADING SERVICES SANCHEZ & PIRILLO LLC PO BOX 11917 SAN JUAN PR 00922-1917	Final distribution to claim 14 creditor account # representing a payment of 38.35 % per court order.	7100-000		\$76,691.33	\$552,017.83
07/12/19	387	CESAR ARAN ORTIZ SANCHEZ PIRILLO PO BOX 11917 SAN JUAN PR 00922	Final distribution to claim 13 creditor account # representing a payment of 38.35 % per court order.	7100-000		\$218,889.85	\$333,127.98
07/12/19	388	CARMEN I GARCIA PACHECO SANCHEZ PIRILLO PO BOX 11917 SAN JUAN PR 00922	Final distribution to claim 16 creditor account # representing a payment of 38.35 % per court order.	7100-000		\$167,762.29	\$165,365.69
07/12/19	389	FABIOLA ALEXANDRA VALLE IRIZARRY SANCHEZ PIRILLO PO BOX 11917 SAN JUAN PR 00922	Final distribution to claim 15 creditor account # representing a payment of 38.35 % per court order.	7100-000		\$165,365.69	\$0.00
10/01/19	369	PEDRO J ZAYAS RAMIREZ 2711 FALLING ACORN CIRCLE LAKE MARY, FL 32746	Final distribution to claim 4 creditor account # representing a payment of 38.35 % per court order. Reversal	7100-000		(\$107,367.87)	\$107,367.87
10/01/19	390	PEDRO J ZAYAS RAMIREZ 2711 FALLING ACORN CIRCLE LAKE MARY, FL 32746	Final distribution to claim 4 creditor account # representing a payment of 38.35 % per court order.	7100-000		\$107,367.87	\$0.00
12/17/19	374	FREDERIC BRUGAL 1504 Scott St. Hollywood, FL 33020	Final distribution to claim 10 creditor account # representing a payment of 38.35 % per court order. Reversal	7100-000		(\$76,691.33)	\$76,691.33

Page Subtotals:

\$0.00

\$1,054,537.80

**FORM 2**  
**ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Case No: 13-06796  
Case Name: BERGERAC INVESTMENTS CORPORATION

Trustee Name: WIGBERTO LUGO-MENDER, TRUSTEE

Exhibit 9

Bank Name: BANCO SANTANDER

Account Number/CD#: XXXXXX7386

BSPR- Checking Account

Taxpayer ID No: XX-XXX8955

Blanket Bond (per case limit): \$13,092,422.00

For Period Ending: 07/03/2020

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
05/15/20	391	FREDERIC BRUGAL #608 N.E. 2nd Street Apt #239 Dania Beach FL 33004	Final distribution to claim 10 creditor account # representing a payment of 38.35 % per court order.	7100-000		\$76,691.33	\$0.00

COLUMN TOTALS	\$5,754,054.18	\$5,754,054.18
Less: Bank Transfers/CD's	\$2,509,485.83	\$2,450,000.00
Subtotal	\$3,244,568.35	\$3,304,054.18
Less: Payments to Debtors	\$0.00	\$0.00
Net	\$3,244,568.35	\$3,304,054.18

FORM 2  
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 13-06796

Trustee Name: WIGBERTO LUGO-MENDER, TRUSTEE

Exhibit 9

Case Name: BERGERAC INVESTMENTS CORPORATION

Bank Name: BANCO SANTANDER

Account Number/CD#: XXXXXX6671

Certificate of Deposit

Taxpayer ID No: XX-XXX8955

Blanket Bond (per case limit): \$13,092,422.00

For Period Ending: 07/03/2020

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
12/04/15		Transfer from Acct # XXXXXX7386	Bank Funds Transfer	9999-000	\$750,000.00		\$750,000.00
12/04/16	1	BANCO SANTANDER, P.R.	INTEREST REC'D FROM BANK	1270-000	\$1,346.59		\$751,346.59
12/11/17	1	BANCO SANTANDER	INTEREST REC'D FROM BANK	1270-000	\$2,644.12		\$753,990.71
02/15/18		Transfer from Acct # xxxxxx7386	Transfer of Funds	9999-000	\$1,700,000.00		\$2,453,990.71
04/18/18		Transfer to Acct # xxxxxx7386	Transfer of Funds	9999-000		\$100,000.00	\$2,353,990.71
12/11/18	1	BANCO SANTANDER	INTEREST REC'D FROM BANK	1270-000	\$23,534.96		\$2,377,525.67
07/11/19	1	BANCO SANTANDER	INTEREST REC'D FROM BANK	1270-000	\$31,960.16		\$2,409,485.83
07/12/19		Transfer to Acct # xxxxxx7386	Transfer of Funds	9999-000		\$2,409,485.83	\$0.00

COLUMN TOTALS	\$2,509,485.83	\$2,509,485.83
Less: Bank Transfers/CD's	\$2,450,000.00	\$2,509,485.83
Subtotal	\$59,485.83	\$0.00
Less: Payments to Debtors	\$0.00	\$0.00
Net	\$59,485.83	\$0.00

Exhibit 9

TOTAL OF ALL ACCOUNTS			
	NET DEPOSITS	NET DISBURSEMENTS	ACCOUNT BALANCE
XXXXXX6671 - Certificate of Deposit	\$59,485.83	\$0.00	\$0.00
XXXXXX7386 - BSPR- Checking Account	\$3,244,568.35	\$3,304,054.18	\$0.00
	\$3,304,054.18	\$3,304,054.18	\$0.00
	(Excludes account transfers)	(Excludes payments to debtors)	Total Funds on Hand
Total Allocation Receipts:	\$0.00		
Total Net Deposits:	\$3,304,054.18		
Total Gross Receipts:	\$3,304,054.18		